

State/County Property Tax Administration Program

DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the state legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the county until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

BUDGET AND WORKLOAD HISTORY

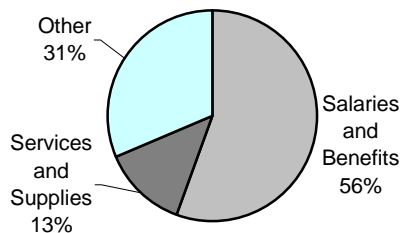
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	2,110,575	3,356,677	2,151,916	3,378,279
Departmental Revenue	2,183,040	2,179,938	2,173,518	2,179,938
Fund Balance		1,176,739		1,198,341
Budgeted Staffing		29.0		29.0

Workload Indicators

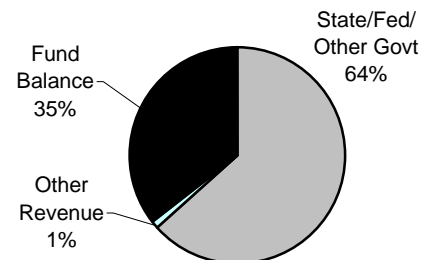
Proposition 8's	84,107	42,294	42,294	18,720
Mandatory Audits	482	370	520	480

The salaries and benefits variance is due to turnover in staffing and the time lag associated to refill positions. Services and supplies were under budget due primarily to computer services as well as equipment/supplies being less than anticipated. In addition, less revenue was received due to under achievement of predicted interest.

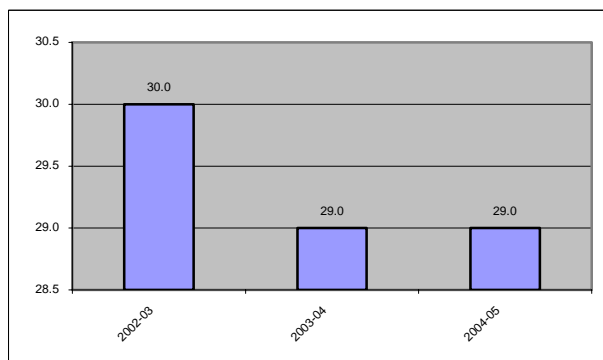
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



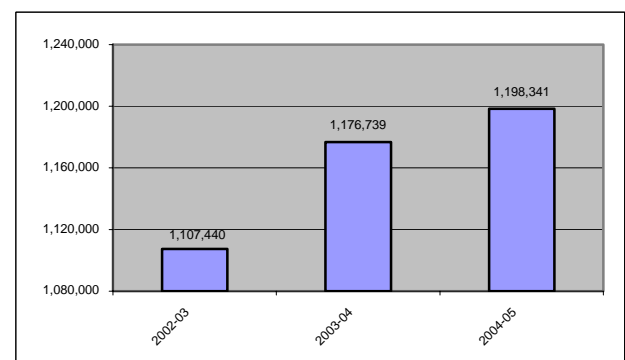
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	1,645,952	1,760,116	1,874,117	-	1,874,117
Services and Supplies	500,764	604,474	604,474	(161,268)	443,206
Transfers	5,200	5,200	5,200	327	5,527
Contingencies	-	986,887	986,887	68,542	1,055,429
Total Appropriation	2,151,916	3,356,677	3,470,678	(92,399)	3,378,279
Departmental Revenue					
Use of Money and Prop	20,915	40,000	40,000	-	40,000
State, Fed or Gov't Aid	2,152,603	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,173,518	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,176,739	1,290,740	(92,399)	1,198,341
Budgeted Staffing		29.0	29.0	-	29.0

DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin
BUDGET UNIT: RCS ASR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	29.0	3,356,677	2,179,938	1,176,739
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	114,001	-	114,001
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	114,001	-	114,001
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
BOARD APPROVED BASE BUDGET	29.0	3,470,678	2,179,938	1,290,740
Board Approved Changes to Base Budget	-	(92,399)	-	(92,399)
TOTAL 2004-05 FINAL BUDGET	29.0	3,378,279	2,179,938	1,198,341

DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin
BUDGET UNIT: RCS ASR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1 Services and Supplies	-	(161,268)	-	(161,268)
Continual increases in salaries due to MOU and step increases have reduced the funding available for services and supplies. This reduction is necessary to fund the shortage in salaries. (Note: This fund is based on a calendar year and budgeted on a fiscal year. The coverage for this is contained in contingencies)				
2 Transfers	-	327	-	327
Increase to covered mandatory EHAP and Center for Employees Health and Wellness.				
3 Contingencies	-	117,213	-	117,213
This fund is paid by the state Department of Finance (DOF) on a calendar year basis. Since the county's budget is on a fiscal year basis, it is necessary to set aside funds received for the 2005 calendar year to cover the first 6 months in the next fiscal year. Since the majority of the funds are utilized to cover salaries, contingencies need to be increased to sufficiently cover the anticipated expenses.				
** Final Budget Adjustment - Fund Balance	-	(48,671)	-	(48,671)
Decrease in contingencies due to fund balance adjustments				
Total	-	(92,399)	-	(92,399)

** Final Budget Adjustment were approved by the Board after the proposed budget was submitted.

